S T A T E  O F  N E W  Y O R K

4264

2011-2012 Regular Sessions

I N  S E N A T E

March 25, 2011

Introduced by Sen. SKELOS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to authorize the assessor of the county of Nassau to accept applications for exemption from real property tax from Madraigos, Inc. for certain parcels of land located in the town of Hempstead

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the county of Nassau is hereby authorized to accept from Madraigos, Inc. applications for exemption from real property taxes pursuant to section 420-a of the real property tax law for the assessment roll as to which January 2, 2009 was the taxable status date with respect to a portion of the general tax for the 2009 assessment roll, a portion of the school taxes for the 2009-2010 school tax roll, the general tax for the 2011 assessment roll and the school taxes for the 2010-2011 school tax roll, for the parcels acquired by Madraigos, Inc. on January 28, 2010, located in the town of Hempstead at:

(a) 936 Broadway, Woodmere, otherwise known as section 39, block 221, lot 229; and

(b) 18 Lafayette Place, Woodmere, otherwise known as section 39, block 221, lot 238.

If accepted, the applications shall be reviewed as if they had been received on or before the taxable status date established for such roll.

If satisfied that such organization would otherwise be entitled to such exemption if such organization had filed applications for exemption by the appropriate taxable status date, the assessor, upon approval of the Nassau county legislature, may grant exemptions from all taxation beginning with the date of acquisition of the properties by such organization and make appropriate corrections to the subject roll. If such exemptions are granted and such organization therefore shall have paid any tax with respect to the subject roll, the governing body or tax

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets [ ] is old law to be omitted.

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department may, in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties, interest or tax liens remaining unpaid.

S 2. This act shall take effect immediately.